CHAPTER XXI.

STAMP AND REGISTRATION LAW.

The General Stamp Act is No. I of 1879. Stamps on instruments are separate altogether from stamps in civil suits or plaints (but not affidavits[1]) or for service of process; the latter are all called "Court fees," and always affixable by adhesive labels and are governed by the Court Fees Act (VII of 1870); (see the chapter on Civil Procedure).

SECTION I.—THE STAMP ACT.

§ 1.—*Form of Stamp.*

In the first place the document must be written on paper bearing the impressed stamp, unless there is some special rule or provision of the law allowing adhesive labels.

And I may mention that only for receipts and cheques and documents requiring one-anna stamp may adhesive stamps be used, as well as for bills of exchange in some cases, entry of Advocates, &c., on the roll of the High Court, notarial acts and share transfers; so that if a stamp is required at all in a contract made by a forest officer, it will always be an impressed stamp (Stamp Act, sections 9-10); a document is held to be *unstamped* if it does not bear the proper form of stamp. (Section 14.)

§ 2.—*Adjudication in case of doubt.*

It is only in cases where the person making the document has doubts about the proper stamp that the contract can be written on plain paper and taken to the Collector, under section 30, to have the stamp adjudicated; then the Collector will endorse the amount

[1] These are under Act I of 1879, and, except in the cases exempt, are to be written on a one-rupee stamp sheet.

ordered to be paid and duly paid, and this instrument is equivalent to a stamp.

In other cases a sheet of paper bearing the proper engraved stamp must be used.

§ 3.—*Use of several Sheets, or several Stamps.*

If there is no possibility of getting one stamp of the required value, the *local provincial* rules must be referred to as to the number of stamps that may be employed.

There is nothing to prevent a lengthy document that will not go into the stamp paper being written partly on the stamp and partly on annexed sheets of plain paper, but the signatures or mark, of the persons executing, and the witnesses to those signatures have to be made on the sheet (or on each sheet if several) so annexed.

In writing on a stamp sheet, it is only on the front side bearing the stamp that the document should be written. (See section 12.)

§ 4.—*Government Contracts may not require Stamp.*

But I do not know of any written *contract* which, if executed between Government and a contractor, *need require a stamp;* for by section 29 it is always competent to all parties to a contract to agree between themselves which shall bear the stamp; and as by Schedule II (section 18) "any instrument executed by or on behalf of or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the duty" chargeable in respect of such instrument is exempt, it is always optional with the forest officer to insert in his contract a clause stating that "it is agreed between the parties hereto that the stamp duty shall be borne by the Government," or words to that effect; and the Government will then be liable for the duty, and consequently be exempt, and the document will need no stamp.

§ 5.—*Receipts.*

When a forest officer takes receipts from persons to whom he has made payments over Rs. 20 in value, he should see that a proper one-anna *receipt label* is attached, and is cancelled so that it cannot be used again. (See section 11.)